

**HOUSE MINORITY REPORT  
AMENDMENTS TO  
A-ENGROSSED SENATE BILL 301**

March 3

Mr. Speaker:

A minority of your Committee on Revenue, to whom was referred A-engrossed Senate Bill 301, having had the same under consideration, respectfully reports it back with the recommendation that it do pass with the following amendments:

1       On page 1 of the printed A-engrossed bill, line 5, after “316.012,” insert “316.739,” and after  
2 “317.097,” insert “317.301.”

3       On page 29, delete lines 16 through 45.

4       On page 30, delete lines 1 through 8 and insert:

5       “**SECTION 29.** ORS 316.739 is amended to read:

6       “316.739. (1) There shall be added to federal taxable income for Oregon tax purposes the differ-  
7 ence between the amount allowable as a deduction under section 108 of the Internal Revenue Code  
8 as applicable to the tax year of the taxpayer and the amount allowable as a deduction under section  
9 108 of the Internal Revenue Code as amended and in effect on December 31, 2008, [*and as applicable*  
10 *to tax years beginning on or after January 1, 2008, and before January 1, 2009*] **as applicable to the**  
11 **tax year of the taxpayer.**

12       “(2) There shall be added to federal taxable income for Oregon tax purposes the difference be-  
13 tween the amount allowable as a deduction under section 168(k) of the Internal Revenue Code as  
14 applicable to the tax year of the taxpayer and the amount allowable as a deduction under section  
15 168(k) of the Internal Revenue Code as amended and in effect on December 31, 2008, [*and as appli-*  
16 *cable to tax years beginning on or after January 1, 2008, and before January 1, 2009*] **as applicable**  
17 **to the tax year of the taxpayer.**

18       “(3) There shall be added to federal taxable income for Oregon tax purposes the difference be-  
19 tween the amount allowable as a deduction under section 179 of the Internal Revenue Code as ap-  
20 plicable to the tax year of the taxpayer and the amount allowable as a deduction under section 179  
21 of the Internal Revenue Code as amended and in effect on December 31, 2008, [*and as applicable to*  
22 *tax years beginning on or after January 1, 2008, and before January 1, 2009*] **as applicable to the**  
23 **tax year of the taxpayer.**

24       “(4) Amounts added to federal taxable income for Oregon tax purposes under subsections (1) to  
25 (3) of this section may thereafter be subtracted from federal taxable income for Oregon tax purposes  
26 in the tax year for which the amounts would have been allowed as a deduction on the taxpayer’s  
27 federal income tax return under the Internal Revenue Code as amended and in effect on December  
28 31, 2008, [*and as applicable to tax years beginning on or after January 1, 2008, and before January*  
29 *1, 2009*] **as applicable to the tax year of the taxpayer.**

30       “**SECTION 30.** ORS 317.301 is amended to read:

31       “317.301. (1) There shall be added to federal taxable income for Oregon tax purposes the differ-  
32 ence between the amount allowable as a deduction under section 108 of the Internal Revenue Code

1 as applicable to the tax year of the taxpayer and the amount allowable as a deduction under section  
2 108 of the Internal Revenue Code as amended and in effect on December 31, 2008, [and as applicable  
3 to tax years beginning on or after January 1, 2008, and before January 1, 2009] **as applicable to the**  
4 **tax year of the taxpayer.**

5 “(2) There shall be added to federal taxable income for Oregon tax purposes the difference be-  
6 tween the amount allowable as a deduction under section 168(k) of the Internal Revenue Code as  
7 applicable to the tax year of the taxpayer and the amount allowable as a deduction under section  
8 168(k) of the Internal Revenue Code as amended and in effect on December 31, 2008, [and as appli-  
9 cable to tax years beginning on or after January 1, 2008, and before January 1, 2009] **as applicable**  
10 **to the tax year of the taxpayer.**

11 “(3) There shall be added to federal taxable income for Oregon tax purposes the difference be-  
12 tween the amount allowable as a deduction under section 179 of the Internal Revenue Code as ap-  
13 plicable to the tax year of the taxpayer and the amount allowable as a deduction under section 179  
14 of the Internal Revenue Code as amended and in effect on December 31, 2008, [and as applicable to  
15 tax years beginning on or after January 1, 2008, and before January 1, 2009] **as applicable to the**  
16 **tax year of the taxpayer.**

17 “(4) Amounts added to federal taxable income for Oregon tax purposes under subsections (1) to  
18 (3) of this section may thereafter be subtracted from federal taxable income for Oregon tax purposes  
19 in the tax year for which the amounts would have been allowed as a deduction on the taxpayer’s  
20 federal income tax return under the Internal Revenue Code as amended and in effect on December  
21 31, 2008, [and as applicable to tax years beginning on or after January 1, 2008, and before January  
22 1, 2009] **as applicable to the tax year of the taxpayer.**

23 “**SECTION 31. ORS 316.739 and 317.301 apply to tax years beginning on or after January**  
24 **1, 2009, and before January 1, 2011.**

25 “**SECTION 32. Section 33 of this 2011 Act is added to and made a part of ORS 118.005 to**  
26 **118.840.**

27 “**SECTION 33. For decedents dying after December 31, 2009, and before December 17,**  
28 **2010:**

29 “(1) **If the filing of a federal estate tax return is required, a return is not due under ORS**  
30 **118.005 to 118.840 until the date provided in section 301(d)(1) of Public Law 111-312 for filing**  
31 **of the federal estate tax return.**

32 “(2) **Notwithstanding ORS 118.100 (1) and 118.220, taxes imposed by ORS 118.005 to 118.840**  
33 **are due and payable within nine months after the decedent’s death.**

34 “(3) **Penalties and interest under ORS 118.260 shall be determined without regard to the**  
35 **extension of time to file under subsection (1) of this section.”.**

36 /s/ Vicki Berger  
37 Representative

38 /s/ Cliff Bentz  
39 Representative

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